

INTERROGATORIES TO THE JURY

1. Did the Commissioner of the Internal Revenue Service make an error by setting a value that was greater than Fair Market Value for the gifts given in 1998 by Mr. Smith to his children?

YES X

NO _____

(If you answer "yes" to Question #1, proceed to Question #2. If you answer "no" to Question #1, stop and return to the courtroom.)

2. If you answered "yes" to Question #1, what is the 1998 Fair Market Value of a one percent (1%) limited partner interest in the Smith Family Limited Partnership as of January 5, 1998?

\$ 17,000.

3. If you answered "yes" to Question #1, what is the 1998 Fair Market Value of a one percent (1%) limited partner interest in the Smith Family Limited Partnership as of December 31, 1998?

\$ 16,300.

Jeffrey Miller
Foreperson

9/28/05
Date

Diana H. Webb
Robert L. Ennes
James E. Pupson
David C. Larkin

Barry Shout
Valerie J. Benson
Chris L. Bowen